

EXHIBIT 6

M E M O R A N D U M

To: All Warfield-Rohr Casket Company, Inc. Employees

From: W. Howard Ayres

Subject: Unused 1999 Vacation Time

Date: November 26, 1999

All unused vacation days must be used prior to December 31, 1999. No vacation days will be allowed to be carried over to the year 2000.

In the year 2000 and beyond, all vacations must be taken between May 1 and September 30 of the year. Taking individual days will not be allowed, vacations must be taken in five day increments in the same fashion as they are earned.

